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EXTRAORDINARY

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प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed  
as a separate compilation.

MINISTRY OF FINANCE

(Department of Economic Affairs)

NOTIFICATION

New Delhi the 24th January 1969

**G.S.R. 167.**—In exercise of the powers conferred by clause (2) of paragraph 11 of the Government of India (Audit and Accounts) Order, 1936, as adapted by the India (Provisional Constitution) Order, 1947, read with article 149 of the Constitution, the President, after consultation with the Comptroller and Auditor General of India, hereby makes the following rules, namely:—

1. **Short title and commencement.**—(1) These rules may be called the Departmentalisation of Telecommunications Accounts Rules, 1969.

(2) They shall be deemed to have come into force on the 1st day of March, 1968.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

(a) "Chief Accounting Authority" means the Secretary to the Government of India in the Department of Communications;

(b) "telecommunications" means the telegraphs, telephone and wireless activities of the Department of Posts and Telegraphs.

3. **Departmentalisation of accounts.**—The Comptroller and Auditor General of India shall, during a period of five years from the commencement of these rules, be progressively relieved by the Chief Accounting Authority of the responsibility for the keeping of the

accounts of the Department of Posts and Telegraphs in relation to telecommunications and the Chief Accounting Authority shall, in accordance with such programme as may be determined with the concurrence of the Comptroller and Auditor General of India, take over the responsibility aforesaid :

Provided that the accounts of the Department of Posts and Telegraphs in relation to telecommunications, including the Profit and Loss Account and the Balance Sheet, shall be prepared in such form as may be determined with the concurrence of the Comptroller and Auditor General :

Provided further that subsidiary instructions relating to the compilation of the accounts of the Department of Posts and Telegraphs in relation to telecommunications and other matters ancillary thereto shall be issued by the Chief Accounting Authority in consultation with the Comptroller and Auditor General of India.

**4. Responsibilities of the Chief Accounting Authority.**—(1) As and when the Chief Accounting Authority takes over the responsibility referred to in rule 3, he shall be responsible for—

- (a) the preparation of monthly Consolidated Accounts of the Department of Posts and Telegraphs in relation to telecommunications the responsibilities for the keeping of the accounts of which have been taken over by the Chief Accounting Authority, and the submission thereof to the Accountant General, Posts and Telegraphs (in such form and on such dates as may be determined in consultation with the Comptroller and Auditor General of India) for incorporation in the accounts of the Department of Posts and Telegraphs as a whole;
- (b) the maintenance of Provident Fund Accounts, accounts of loans and advances, detailed books and disburser's account as well as the work relating to review of balances, verification of pensions, personal claims of Gazetted Officers, settlement of claims of the Department of Posts and Telegraphs in relation to telecommunications and other Departments;
- (c) the preparation of the annual Appropriation Accounts of the Department of Posts and Telegraphs in relation to telecommunications, the responsibilities for the keeping of the accounts of which have been, under these rules, taken over by him and for the submission of such Appropriation Accounts to the Accountant General, Posts and Telegraphs; and
- (d) the preparation of the annual Profit and Loss Account and Balance Sheet of the Department of Posts and Telegraphs in relation to telecommunications, on accrual and liability basis in accordance with normal commercial principles, and such Profit and Loss Account and Balance Sheet shall be in addition to the Appropriation Accounts and the Profit and Loss Account which is prepared at present purely on cash basis.

(2) Subject to the overall control and responsibility of the Chief Accounting Authority, the Head of the Posts and Telegraphs Circles, namely, the Post Master General or the General Manager or District Manager, Telephones, or the General Manager, Workshops, or the Chief Controller of Telegraphs Stores, or the Chief Accounts Office, Telegraphs Check Office, as the case may be, shall perform the accounting work relating to the Circle or Unit under his charge.

[No. F.1(2)-B/69.]

A. R. SHIRALI, Jt. Secy :